

October 2, 2003

On behalf of Congress, I extend congratulations to Cole Wood for winning this essay contest and for reminding all public servants why we are here today.

**MOBILE MACHINERY TAX  
FAIRNESS ACT**

**HON. PAUL RYAN**

OF WISCONSIN

IN THE HOUSE OF REPRESENTATIVES

*Thursday, October 2, 2003*

Mr. RYAN of Wisconsin. Mr. Speaker, I rise today, along with Congressman POMEROY and 79 original cosponsors from both sides of the aisle, to introduce the Mobile Machinery Tax Fairness Act. This legislation is designed to preserve the longstanding exemption of special mobile equipment, or "mobile machinery," from federal highway excise taxes.

Mr. Speaker, since the highway trust fund was originally created almost 50 years ago, it has been the policy of the federal government to exclude from taxation certain vehicles whose primary purpose is to perform an off-road function. Mobile machines, such as mobile cranes, concrete pumpers, and mobile drill rigs, bucket trucks, and digger derricks, only use the public highways to travel back and forth from the job site, and sometimes stay there for weeks or months at a time.

However, in June of 2002, with little debate and no input from Congress, the Internal Revenue Service (IRS) proposed a complete elimination of the mobile machinery exemption.

If adopted, the IRS proposal would force businesses that use mobile machinery to pay the vehicle excise tax (12 percent of the chassis price) and, the motor fuel tax (18.4 cents per gallon on gas and 24.4 cents per gallon on diesel), as well as the tire excise tax and heavy vehicle use tax.

This change would cost the affected businesses tens of millions of dollars each year in increased taxes. Furthermore, a significant majority of the firms that would be paying this tax are smaller businesses in economically sensitive industries such as commercial and residential construction, oil and gas production, and timber harvesting.

Finally, the IRS proposal would undermine current economic policy by counteracting, and in some cases eliminating, the depreciation bonus for new equipment enacted by Congress as part of the "Post-9/11" economic stimulus package.

IRS has since delayed its regulatory proposal. However, it is now using two recent Federal court decisions to effectively deny nearly all claims for mobile machinery-related tax refunds.

Only Congress can head off IRS's actions and restore the exemption which has served industry for 26 years. My legislation simply preserves the current regulatory exemption in statutory form and I ask my colleagues to support this important legislation.

HONORING THE 150TH ANNIVERSARY OF WARTRACE, TENNESSEE

**HON. BART GORDON**

OF TENNESSEE

IN THE HOUSE OF REPRESENTATIVES

*Thursday, October 2, 2003*

Mr. GORDON. Mr. Speaker, I rise today to honor the 150th anniversary of one of the friendliest towns you will ever find—Wartrace, Tennessee. Established as a railroad depot, the town was chartered by Bedford County on October 3, 1853.

Early frontier settlers endured fighting between British and French soldiers and attacks by hostile Indians. Legend even has it that the town was named after an old Cherokee Indian war trail. But as the frontier moved westward and the area became more civilized, industry and tourism flourished with the railroad.

Today the town has settled into a less hectic pace of life. Wartrace is now a small Middle Tennessee community with a strong sense of unity and a desirable quality of life. I congratulate its leaders and Mayor Donald Gallagher for developing Wartrace into a safe, neighborly community. May the town's next 150 years be as prosperous and successful as its first 150 years.

HONORING KERRY G. NEIS, DEPARTMENT OF THE ARMY CIVILIAN FIREFIGHTER

**HON. TERRY EVERETT**

OF ALABAMA

IN THE HOUSE OF REPRESENTATIVES

*Thursday, October 2, 2003*

Mr. EVERETT. Mr. Speaker, I would like to pay tribute to a hero from my congressional district in Alabama who gave his life in the line of duty. Kerry G. Neis of Enterprise died last December as a result of an accident during a training mission at Fort Rucker, Alabama.

Neis, a Department of the Army Civilian firefighter stationed at Fort Rucker, leaves behind a wife, Katherine, and their daughter, Sarah.

Neis' dedication to duty has earned him the respect of not only his comrades at Fort Rucker and across the Wiregrass, but among his peers around the nation. He will be honored along with America's other fallen firefighter heroes during the National Fallen Firefighters Foundation's Memorial Weekend conducted this October 4 and 5 in Washington, DC.

The following in an excerpt from a tribute to her late husband submitted by Katherine Neis for the Memorial Weekend ceremony.

At 31 years old, Kerry was shockingly taken from us on December 4, 2002 in a tragic accident, when his firetruck jumped out of gear and ran away. No one, not his crew, his captain, or fellow firefighters could have expected it, and it was over before any of them even knew what had happened. But even in death, Kerry's life of service and dreams of helping others in need continue. New training procedures have been implemented and new safety mechanisms have been installed on the trucks. Kerry is still working hard to ensure the happiness and security of us all.

On behalf of this House, I offer my condolences to Kerry Neis' family as we remember the life and sacrifice of one of America's heroes.

TRIBUTE TO IRA AND KATHY GRIBIN

**HON. HOWARD L. BERMAN**

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Thursday, October 2, 2003*

Mr. BERMAN. Mr. Speaker, I rise to pay tribute to my good friends, Ira and Kathy Gribin, who are being honored by the Hope Through Housing Foundation with the prestigious Founder's Award. Their commitment to providing affordable housing for low-income families in Southern California has earned them this recognition.

I have had the privilege of working with Ira for many years and know first-hand of his strong work ethic and legendary accomplishments. Ira has been a leader in the real estate business since 1946 and has been an active member of numerous national and local realtor associations for many years. He served as President of the National Association of Realtors, the Realtors National Marketing Institute, the California Association of Realtors and the San Fernando Valley Board of Realtors. Additionally, he has served as a board member of many real estate and non-profit organizations and is co-founder of Gribin von Dyl, Realtors.

Ira's vast knowledge on issues related to real estate, financing and management has helped him become a renowned and sought after authority in these fields. He has taught at the University of Southern California and California State University Northridge, and has also served on the University of California President's Advisory Committee. The demand for Ira's talents has transcended the private sector into the public service arena as well. He served as Commissioner of Transportation and Commissioner of the Housing Authority for the City of Los Angeles.

I have known Kathy for many years, and can attest to her invaluable service and outstanding contributions to the Hope Through Housing Foundation. Prior to her arrival in California, she enjoyed a fruitful career as a school teacher. Once in California, she became a successful real estate broker. In 1992, she expanded her career, earning an M.A. in Marriage, Family and Child Counseling. Her education and experience made her keenly aware of the acute need for affordable housing in Southern California and prompted her to dedicate time, energy and resources to creating affordable housing for low-income children, seniors and families. She used her business acumen and extensive knowledge of the industry to positively impact numerous low-income families. Kathy is currently President of Desert Horizons Women's Club, a member of the Board of Directors of Desert Horizons Owners Association and an avid golfer.

On a personal note, both Ira and Kathy are wonderful human beings, delightful to be with and deeply committed to humanitarian ideals. I think it's particularly noteworthy that Ira—as a leader in the California Association of Realtors 39 years ago—played a decisive and public role in fighting an initiative designed to repeal California's Fair Housing law. It took great courage to take a view not widely held by his professional colleagues at that time, and he put himself into considerable potential risk to his business endeavors, but Ira nonetheless steadfastly affirmed his opposition to racism and his commitment to the American dream of affordable housing for all people.